

# EXHIBIT A

Documents Subject to *In Camera* Review

TAB NO.	PRIV. LOG	PRIV. LOG NO.	BATES BEGIN	BATES END	AUTHOR	RECIPIENT(S)	DATE TIME	FILE NAME / SUBJECT / TITLE	CLAIM	DESCRIPTION	BASIS FOR WITHHOLDING	SCOPE OF CHALLENGE
223	KPMG	1	PL_KPMG_001_001	PL_KPMG_001_013			9/25/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER-FINAL.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
224	KPMG	2	PL_KPMG_002_001	PL_KPMG_002_013			9/23/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4_CLEAN (2).DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
225	KPMG	3	PL_KPMG_003_001	PL_KPMG_003_022			11/30/2016	APC DEMAND LETTER INVESTIATION Q3_V6_CLEAN.DOCX (2).DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
226	KPMG	4	PL_KPMG_004_001	PL_KPMG_004_022			1/20/2017	APC DEMAND LETTER INVESTIATION Q4_V2_TRACKED FROM Q3-HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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227	KPMG	5	PL_KPMG_005_001	PL_KPMG_005_025			2/8/2017	APC DEMAND LETTER INVESTIATION Q4_V5HCCOMMENT S.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
228	KPMG	6	PL_KPMG_006_001	PL_KPMG_006_025			2/15/2017	APC DEMAND LETTER INVESTIATION Q4_V6_FINAL.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
229	KPMG	7	PL_KPMG_007_001	PL_KPMG_007_013			9/22/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS-_RESPONSES_CLEAN-HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
230	KPMG	8	PL_KPMG_008_001	PL_KPMG_008_013			9/13/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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231	KPMG	9	PL_KPMG_009_001	PL_KPMG_009_013			9/23/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4.1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
232	KPMG	10	PL_KPMG_010_001	PL_KPMG_010_019			10/29/2016	APC DEMAND LETTER INVESTIATION Q3_V2-HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
233	KPMG	11	PL_KPMG_011_001	PL_KPMG_011_022			11/4/2016	APC DEMAND LETTER INVESTIATION Q3_V3-DPP COMMENTS_RESPO NSES-HCCOMMENT11-10-16.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
234	KPMG	12	PL_KPMG_012_001	PL_KPMG_012_022			11/15/2016	APC DEMAND LETTER INVESTIATION Q3_V4-DPP COMMENTS_TEAM RESPONSES-HCCOMMENTS11-15-16.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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235	KPMG	13	PL_KPMG_013_001	PL_KPMG_013_025			1/6/2017	APC DEMAND LETTER INVESTIATION Q4_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
236	KPMG	14	PL_KPMG_014_001	PL_KPMG_014_025			1/20/2017	APC DEMAND LETTER INVESTIATION Q4_V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
237	KPMG	15	PL_KPMG_015_001	PL_KPMG_015_026			1/20/2017	APC DEMAND LETTER INVESTIATION Q4_V2_TRACKED FROM Q3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
238	KPMG	16	PL_KPMG_016_001	PL_KPMG_016_025			2/15/2017	APC DEMAND LETTER INVESTIATION Q4_V6_FINAL.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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239	KPMG	17	PL_KPMG_017_001	PL_KPMG_017_025			2/8/2017	APC DEMAND LETTER INVESTIATION Q4_V5.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
240	KPMG	18	PL_KPMG_018_001	PL_KPMG_018_025			1/23/2017	APC DEMAND LETTER INVESTIATION Q4_V3_RESPONSE TO DPP COMMENT.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
241	KPMG	19	PL_KPMG_019_001	PL_KPMG_019_013			9/23/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V5.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
242	KPMG	20	PL_KPMG_020_001	PL_KPMG_020_013			9/22/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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243	KPMG	21	PL_KPMG_021_001	PL_KPMG_021_013			9/22/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4_CLEAN.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
244	KPMG	22	PL_KPMG_022_001	PL_KPMG_022_022			11/17/2016	APC DEMAND LETTER INVESTIATION Q3_V5_CLEANDOCX.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
246	KPMG	24	PL_KPMG_024_001	PL_KPMG_024_022			11/28/2016	APC DEMAND LETTER INVESTIATION Q3_V6_CLEANDOCX.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
248	KPMG	26	PL_KPMG_026_001	PL_KPMG_026_022			11/14/2016	APC DEMAND LETTER INVESTIATION Q3_V4-DPP COMMENTS_TEAM RESPONSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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249	KPMG	27	PL_KPMG_027_001	PL_KPMG_027_019			10/29/2016	APC DEMAND LETTER INVESTIATION Q3_V2-HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
250	KPMG	28	PL_KPMG_028_001	PL_KPMG_028_012			9/9/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
251	KPMG	29	PL_KPMG_029_001	PL_KPMG_029_008			7/28/2016	APC DEMAND LETTER INVESTIATION Q2 2016_FINAL.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
252	KPMG	30	PL_KPMG_030_001	PL_KPMG_030_017			10/20/2016	APC DEMAND LETTER INVESTIATION Q3_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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253	KPMG	31	PL_KPMG_031_001	PL_KPMG_031_019			10/27/2016	APC DEMAND LETTER INVESTIATION Q3_V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
254	KPMG	32	PL_KPMG_032_001	PL_KPMG_032_013			9/15/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS_RESPOSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
255	KPMG	33	PL_KPMG_033_001	PL_KPMG_033_013			9/20/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS_RESPOSES_CLEAN.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
256	KPMG	34	PL_KPMG_034_001	PL_KPMG_034_012			9/9/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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257	KPMG	35	PL_KPMG_035_001	PL_KPMG_035_005			5/2/2016	APC DEMAND LETTER INVESTIATION Q1 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
258	KPMG	36	PL_KPMG_036_001	PL_KPMG_036_005			5/2/2016	APC DEMAND LETTER INVESTIATION Q1 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
259	KPMG	37	PL_KPMG_037_001	PL_KPMG_037_005			5/2/2016	APC DEMAND LETTER INVESTIATION Q1 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
260	KPMG	38	PL_KPMG_038_001	PL_KPMG_038_005			5/9/2016	APC DEMAND LETTER INVESTIATION Q1 2016 V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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261	KPMG	39	PL_KPMG_039_001	PL_KPMG_039_007			7/20/2016	APC DEMAND LETTER INVESTIATION Q2 2016_TRACKED FROM Q1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
262	KPMG	40	PL_KPMG_040_001	PL_KPMG_040_007			7/20/2016	APC DEMAND LETTER INVESTIATION Q2 2016_TRACKED FROM Q1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
263	KPMG	41	PL_KPMG_041_001	PL_KPMG_041_008			7/25/2016	APC DEMAND LETTER INVESTIATION Q2 2016_V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
264	KPMG	42	PL_KPMG_042_001	PL_KPMG_042_008			7/28/2016	APC DEMAND LETTER INVESTIATION Q2 2016_FINAL.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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265	KPMG	43	PL_KPMG_043_001	PL_KPMG_043_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER-FINAL.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
269	KPMG	47	PL_KPMG_047_001	PL_KPMG_047_0025				4.5.5.5.0010 APC DEMAND LETTER INVESTIATION.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
270	KPMG	48	PL_KPMG_048_001	PL_KPMG_048_022			10/31/2016	APC DEMAND LETTER INVESTIATION Q3_V3-DPP COMMENTS_RESPO NSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
271	KPMG	49	PL_KPMG_049_001	PL_KPMG_049_025				APC DEMAND LETTER INVESTIATION Q4_V5HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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272	KPMG	50	PL_KPMG_050_001	PL_KPMG_050_025				APC DEMAND LETTER INVESTIATION Q4_V5.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
273	KPMG	51	PL_KPMG_051_001	PL_KPMG_051_022				APC DEMAND LETTER INVESTIATION Q4_V2_TRACKED FROM Q3-HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
274	KPMG	52	PL_KPMG_052_001	PL_KPMG_052_019				APC DEMAND LETTER INVESTIATION Q3_V2-HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
275	KPMG	53	PL_KPMG_053_001	PL_KPMG_053_017				APC DEMAND LETTER INVESTIATION Q3_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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276	KPMG	54	PL_KPMG_054_001	PL_KPMG_054_019				APC DEMAND LETTER INVESTIATION Q3_V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
277	KPMG	55	PL_KPMG_055_001	PL_KPMG_055_019				APC DEMAND LETTER INVESTIATION Q3_V2-HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
278	KPMG	56	PL_KPMG_056_001	PL_KPMG_056_022				APC DEMAND LETTER INVESTIATION Q3_V3-DPP COMMENTS_RESPO NSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
279	KPMG	57	PL_KPMG_057_001	PL_KPMG_057_022				APC DEMAND LETTER INVESTIATION Q3_V4-DPP COMMENTS_TEAM RESPONSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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280	KPMG	58	PL_KPMG_058_001	PL_KPMG_058_022				APC DEMAND LETTER INVESTIATION Q3_V6_CLEANDOCX.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
281	KPMG	59	PL_KPMG_059_001	PL_KPMG_059_025				APC DEMAND LETTER INVESTIATION Q4_V3_RESPONSE TO DPP COMMENT.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
282	KPMG	60	PL_KPMG_060_001	PL_KPMG_060_022				APC DEMAND LETTER INVESTIATION Q3_V4-DPP COMMENTS_TEAM RESPONSES-HCCOMMENTS11-15-16.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
283	KPMG	61	PL_KPMG_061_001	PL_KPMG_061_012			9/9/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V2 (002).DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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284	KPMG	62	PL_KPMG_062_001	PL_KPMG_062_017			10/20/2016	APC DEMAND LETTER INVESTIATION Q3_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
285	KPMG	63	PL_KPMG_063_001	PL_KPMG_063_005			5/2/2016	APC DEMAND LETTER INVESTIATION Q1 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
286	KPMG	64	PL_KPMG_064_001	PL_KPMG_064_022				APC DEMAND LETTER INVESTIATION Q3_V3-DPP COMMENTS_RESPO NSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
287	KPMG	65	PL_KPMG_065_001	PL_KPMG_065_021				APC DEMAND LETTER INVESTIATION Q3_V3-DPP COMMENTS_RESPO NSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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289	KPMG	67	PL_KPMG_067_001	PL_KPMG_067_005				APC DEMAND LETTER INVESTIATION Q1 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
291	KPMG	69	PL_KPMG_069_001	PL_KPMG_069_001				APC DEMAND LETTER INVESTIATION Q1 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
292	KPMG	70	PL_KPMG_070_001	PL_KPMG_070_005				APC DEMAND LETTER INVESTIATION Q1 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
293	KPMG	71	PL_KPMG_071_001	PL_KPMG_071_005				APC DEMAND LETTER INVESTIATION Q1 2016 V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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294	KPMG	72	PL_KPMG_072_001	PL_KPMG_072_007				APC DEMAND LETTER INVESTIATION Q2 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
295	KPMG	73	PL_KPMG_073_001	PL_KPMG_073_007				APC DEMAND LETTER INVESTIATION Q2 2016_TRACKED FROM Q1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
296	KPMG	74	PL_KPMG_074_001	PL_KPMG_074_007				APC DEMAND LETTER INVESTIATION Q2 2016_TRACKED FROM Q1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
297	KPMG	75	PL_KPMG_075_001	PL_KPMG_075_012				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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298	KPMG	76	PL_KPMG_076_001	PL_KPMG_076_012				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
299	KPMG	77	PL_KPMG_077_001	PL_KPMG_077_012				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
300	KPMG	78	PL_KPMG_078_001	PL_KPMG_078_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
301	KPMG	79	PL_KPMG_079_001	PL_KPMG_079_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V5.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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302	KPMG	80	PL_KPMG_080_001	PL_KPMG_080_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4.1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
303	KPMG	81	PL_KPMG_081_001	PL_KPMG_081_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
304	KPMG	82	PL_KPMG_082_001	PL_KPMG_082_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4_CLEAN.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
305	KPMG	83	PL_KPMG_083_001	PL_KPMG_083_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS-_RESPONSES_CLEAN-HCCOMMENTS.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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306	KPMG	84	PL_KPMG_084_001	PL_KPMG_084_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS_RESPO NSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
307	KPMG	85	PL_KPMG_085_001	PL_KPMG_085_013				APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS_RESPO NSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
308	KPMG	86	PL_KPMG_086_001	PL_KPMG_086_017				APC DEMAND LETTER INVESTIATION Q3_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
309	KPMG	87	PL_KPMG_087_001	PL_KPMG_087_022				APC DEMAND LETTER INVESTIATION Q3_V6_CLEANDOCX.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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310	KPMG	88	PL_KPMG_088_001	PL_KPMG_088_025				APC DEMAND LETTER INVESTIATION Q4_V5.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
311	KPMG	89	PL_KPMG_089_001	PL_KPMG_089_025				APC DEMAND LETTER INVESTIATION Q4_V6_FINAL.DOCX	Attorney Client	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
312	KPMG	90	PL_KPMG_090_001	PL_KPMG_090_007			7/20/2016	APC DEMAND LETTER INVESTIATION Q2 2016_TRACKED FROM Q1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
313	KPMG	91	PL_KPMG_091_001	PL_KPMG_091_007			7/15/2016	APC DEMAND LETTER INVESTIATION Q2 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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314	KPMG	92	PL_KPMG_092_001	PL_KPMG_092_012			9/8/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
315	KPMG	93	PL_KPMG_093_001	PL_KPMG_093_013			9/15/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS_RESPOSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
316	KPMG	94	PL_KPMG_094_001	PL_KPMG_094_017			10/20/2016	APC DEMAND LETTER INVESTIATION Q3_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
317	KPMG	95	PL_KPMG_095_001	PL_KPMG_095_012			9/8/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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318	KPMG	96	PL_KPMG_096_001	PL_KPMG_096_012			9/9/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
319	KPMG	97	PL_KPMG_097_001	PL_KPMG_097_013			9/15/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS_RESPOSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
320	KPMG	98	PL_KPMG_098_001	PL_KPMG_098_013			9/20/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3-DPP COMMENTS_RESPOSES_CLEAN.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
321	KPMG	99	PL_KPMG_099_001	PL_KPMG_099_012			9/9/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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322	KPMG	100	PL_KPMG_100_001	PL_KPMG_100_013			9/22/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
323	KPMG	101	PL_KPMG_101_001	PL_KPMG_101_013			9/22/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V4_CLEAN.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
324	KPMG	102	PL_KPMG_102_001	PL_KPMG_102_013			9/23/2016	APC DEMAND LETTER INVESTIATION COMFORT LETTER_V5.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
325	KPMG	103	PL_KPMG_103_001	PL_KPMG_103_005			5/1/2016	APC DEMAND LETTER INVESTIATION Q1 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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326	KPMG	104	PL_KPMG_104_001	PL_KPMG_104_005			5/2/2016	APC DEMAND LETTER INVESTIATION Q1 2016 V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
327	KPMG	105	PL_KPMG_105_001	PL_KPMG_105_006			5/9/2016	APC DEMAND LETTER INVESTIATION Q1 2016 V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
328	KPMG	106	PL_KPMG_106_001	PL_KPMG_106_007			7/15/2016	APC DEMAND LETTER INVESTIATION Q2 2016 V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
329	KPMG	107	PL_KPMG_107_001	PL_KPMG_107_001			7/20/2016	APC DEMAND LETTER INVESTIATION Q2 2016 V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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330	KPMG	108	PL_KPMG_108_001	PL_KPMG_108_008			7/28/2016	APC DEMAND LETTER INVESTIATION Q2 2016_FINAL.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
331	KPMG	109	PL_KPMG_109_001	PL_KPMG_109_007			7/20/2016	APC DEMAND LETTER INVESTIATION Q2 2016_TRACKED FROM Q1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
332	KPMG	110	PL_KPMG_110_001	PL_KPMG_110_008			7/25/2016	APC DEMAND LETTER INVESTIATION Q2 2016_V3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
333	KPMG	111	PL_KPMG_111_001	PL_KPMG_111_017			10/20/2016	APC DEMAND LETTER INVESTIATION Q3_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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334	KPMG	112	PL_KPMG_112_001	PL_KPMG_112_019			10/27/2016	APC DEMAND LETTER INVESTIATION Q3_V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
335	KPMG	113	PL_KPMG_113_001	PL_KPMG_113_022			10/31/2016	APC DEMAND LETTER INVESTIATION Q3_V3-DPP COMMENTS_RESPO NSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
336	KPMG	114	PL_KPMG_114_001	PL_KPMG_114_022			11/14/2016	APC DEMAND LETTER INVESTIATION Q3_V4-DPP COMMENTS_TEAM RESPONSES.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
337	KPMG	115	PL_KPMG_115_001	PL_KPMG_115_022			11/17/2016	APC DEMAND LETTER INVESTIATION Q3_V5-_CLEANDOCX.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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338	KPMG	116	PL_KPMG_116_001	PL_KPMG_116_022			11/28/2016	APC DEMAND LETTER INVESTIATION Q3_V6_CLEANDOCX.DOCX	Attorney Client	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
339	KPMG	117	PL_KPMG_117_001	PL_KPMG_117_022			11/30/2016	APC DEMAND LETTER INVESTIATION Q3_V6_WITH FDC.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
340	KPMG	118	PL_KPMG_118_001	PL_KPMG_118_025			1/6/2017	APC DEMAND LETTER INVESTIATION Q4_V1.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
341	KPMG	119	PL_KPMG_119_001	PL_KPMG_119_025			1/20/2017	APC DEMAND LETTER INVESTIATION Q4_V2.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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342	KPMG	120	PL_KPMG_120_001	PL_KPMG_120_026			1/20/2017	APC DEMAND LETTER INVESTIATION Q4_V2_TRACKED FROM Q3.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
343	KPMG	121	PL_KPMG_121_001	PL_KPMG_121_025			1/23/2017	APC DEMAND LETTER INVESTIATION Q4_V3_RESPONSE TO DPP COMMENT.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
344	KPMG	122	PL_KPMG_122_001	PL_KPMG_122_025			1/26/2017	APC DEMAND LETTER INVESTIATION Q4_V4.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
345	KPMG	123	PL_KPMG_123_001	PL_KPMG_123_025			2/8/2017	APC DEMAND LETTER INVESTIATION Q4_V5.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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346	KPMG	124	PL_KPMG_124_001	PL_KPMG_124_025			2/15/2017	APC DEMAND LETTER INVESTIATION Q4_V6_FINAL.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
347	KPMG	125	PL_KPMG_125_001	PL_KPMG_125_005			5/1/2016 0:00	Q1.7.1.2.2.0010 APC DEMAND LETTER INVESTIATION.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
348	KPMG	126	PL_KPMG_126_001	PL_KPMG_126_008			7/20/2016 0:00	Q2.7.1.2.2.10 DEMAND LETTER.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
350	KPMG	128	PL_KPMG_128_001	PL_KPMG_128_022			9/30/2016 0:00	Q3.7.1.2.2.10 DEMAND LETTER.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part

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352	KPMG	130	PL_KPMG_130_001	PL_KPMG_130_025				4.5.5.5.0010 APC DEMAND LETTER INVESTIATION.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
353	KPMG	131	PL_KPMG_131_001	PL_KPMG_131_006				4.7.2.50 FY 2016 AC CHAIR DISCUSSIONS.DOCX	Attorney-Client, Work Product	Memorandum prepared by KPMG regarding documentation of discussions with Audit Committee chair, reflecting attorney mental impressions / opinion work product of Norton Rose Fulbright* regarding Frye investigation.	Memorandum prepared by KPMG reflecting mental impressions / opinion work product of counsel (Norton Rose Fulbright*) related to the Frye investigation.	In full
354	KPMG	132	PL_KPMG_132_001	PL_KPMG_132_025			1/20/2017 0:00	4.5.5.5.0010 APC DEMAND LETTER INVESTIATION.DOCX	Attorney-Client, Work Product	Draft memorandum prepared by KPMG regarding audit procedures related to and updates on the Frye investigation.	Draft memorandum prepared by KPMG containing legal advice and reflecting mental impressions of counsel (Norton Rose Fulbright*) regarding audit procedures related to and updates on the Frye investigation.	In part
355	KPMG	133	PL_KPMG_133_001	PL_KPMG_133_006			1/20/2017 0:00	4.7.2.50 FY 2016 AC CHAIR DISCUSSIONS.DOCX	Attorney-Client, Work Product	Memorandum prepared by KPMG regarding documentation of discussions with Audit Committee chair, reflecting attorney mental impressions / opinion work product of Norton Rose Fulbright* regarding Frye investigation.	Memorandum prepared by KPMG reflecting mental impressions / opinion work product of counsel (Norton Rose Fulbright*) related to the Frye investigation.	In full

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